

**A G E N D A**  
**PRESTON COUNTY COMMISSION**  
**REGULAR SESSION**  
**DECEMBER 18, 2017**  
**9:30 A.M.**

**Call to order by President and Pledge of Allegiance.**

**Roll call of Commissioners.**

**Recognition of Public.**

**Review of Bills.**

**Assessor's Office – Consideration and/or action**

Tax Correction List – Minor Randal A & Janine M, Personal Property

Notice of Apportionment – None.

Consolidation of Land – None

County Court Split – None

**Administrator's Report – Consideration and/or action**

A. Extension Office Flooring project

B. Release letter for Matthews

C. Budget Revisions

D. Miscellaneous Correspondence

**Consideration**

A. Approval of Minutes – December 4, 2017

**New Business – Consideration and/or action**

A. Proceedings in Vacation – December 7 through December 12, 2017

B. Estate Settlements – Ten (10) days

Estate of Lewis Craig Durst

Estate of Calvin O Gamble

Estate of Lela E. Mullenax

Estate of Roy A. Reckart

Estate of Jason Lee Shahan

C. Fiduciary Commissioner Quarterly Reports – None

D. Fiduciary Commissioner Report – None

**Old Business – Consideration and/or action**

A. Preston County Parks and Recreation Commission Reappointments: Matthew Bright, Sara Saurino, Alisa Kilkenny and Devra Deems  
Three -year terms – Effective January 1, 2018 – Terminating December 31, 2020

**Information**

A. Minutes – December 11, 2017

B. Miscellaneous Correspondence

**Recognition of Scheduled Appointments**

9:35 am Duane Hamilton, OEM - Employee Hire and Budget Revisions

9:40 am Connie Ervin, Assessor – Executive Session Regarding Tax Availability and Billing Issues

**Commissioners Comments**

**REGULAR SESSION**  
**December 18, 2017**  
**9:30 a.m.**

**STATE OF WEST VIRGINIA, COUNTY OF PRESTON, Ss:**

The Preston County Commission met in Regular Session at 9:30 a.m., December 18, 2017 in the County Commission Meeting Room.

The meeting was called to order by President Craig Jennings who invited those present to join in the Pledge of Allegiance.

Commissioner Jennings then declared the following Commissioners present: Don Smith, Dave Price and Craig Jennings.

Also present were Kathy Mace, Administrator and Crystal Bolyard, County Clerk's Office.

The following persons registered their attendance during the meeting:

Kathy Plum – The Dominion Post  
Theresa Marthey – Preston County News and Journal  
Duane Hamilton  
Frederick Cheek – Sunrise Sanitation Services  
Traci Royce – Sunrise Sanitation Services  
Deanna Lively  
Connie Ervin

Two individuals registered prior to the meeting to address the Commission.

Nathan Walter – Sunrise Sanitation Services  
Donald Shroust – concerned citizen

Nathan Walter's from Sunrise Sanitation Services addressed the Commissioners to let them know they were in the process of acquiring Preston Sanitation. Sunrise Sanitation operates in Garrett County, Maryland and in Tucker, Randolph, Pendleton, Mineral and Grant Counties of West Virginia. Commissioners asked if when they were close to taking over Preston Sanitation, they would come back and speak with them.

Donald Shroust approached the Commission with an issue. Someone owes him money. He went to the Magistrate Court, paid a fee to have papers served and personal property tagged, to pay the debt, but no has followed through with the process and he still doesn't have his money.

Commissioners will send a letter to the Sheriff, the Magistrate and a copy to Mr. Shroust as well, to find out what has happened.

Commissioner Smith moved to authorize payment of all properly presented and approved invoices. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Price, Jennings and Smith voting yes. Motion carried.

9:35 a.m. Duane Hamilton, OEM – Employee Hire and Budget Revisions

Mr. Hamilton, OEM Director made a request to hire John Sisler from Terra Alta for a regular part-time position at \$12.00/hr., to be reevaluated in 6 months. He scored very high on the test that they give for dispatchers. Training will start on January 1, 2018.

Commissioner Smith made a motion to approve the hire of Mr. Sisler. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Jennings, Price and Smith voting yes. Motion carried.

Mr. Hamilton also requested the hire of Michael Dean. Mr. Dean is from Morgantown, and in the process of moving to Reedsville. He also scored high on the dispatcher test. This position is part-time at \$12.00/hr., to be reevaluated in 6 months.

Commissioner Smith made a motion to approve the hire of Mr. Dean. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Jennings, Price and Smith voting yes. Motion carried.

There was one Tax Correction in the names of Randal A. and Janie M. Minor. The customer filed in Preston County and Monongalia County. Commissioner Smith made a motion to approve the tax correction list. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Jennings, Price and Smith voting yes. Motion carried.

There was no Notice of Apportionment.

There were no Consolidation of Land or County Court Splits presented.

## **CONSIDERATION**

### **A. Approval of Minutes – December 4, 2017**

Commissioner Smith moved to approve the December 4, 2017 minutes. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Price, Jennings and Smith voting yes. Motion carried.

Under NEW BUSINESS Commissioner Smith moved to dispense with the reading in open court of the proceedings of the Clerk of this Commission, had in vacation on December 7, 2017 thru December 12, 2017 inclusive, and to approve and confirm the same as presented by the County Clerk, there having been no exception or objections filed thereto. (See attachment)

United States of America



State of West Virginia

County of Preston, ss:

Clerk's Fiduciary Report

Estate from Thursday, December 7, 2017, through Tuesday, December 12, 2017

The County Commission of Preston County this 18<sup>th</sup> day of December, 2017 proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before her during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

**On, Thursday, December 7, 2017, the following matters were disposed of in the presence of the Clerk:**

The last will and testament of **LYNDA R. HOPKINS**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**RICHARD L. HOPKINS**, who was named in the last will and testament of **LYNDA R. HOPKINS**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **GENEVIEVE E. PENTONY**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**HOWIE J. PENTONY**, who was named in the last will and testament of **GENEVIEVE E. PENTONY**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

**On, Friday, December 8, 2017, the following matters were disposed of in the presence of the Clerk:**

The last will and testament of **JOHN DELANE STREETS**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**MELVIN STREET**, who was named in the last will and testament of **JOHN DELANE STREETS**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

**On, Monday, December 11, 2017, the following matters were disposed of in the presence of the Clerk:**

The last will and testament of **BEATRICE G. CRAMER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**JAMES R. CRAMER**, who was named in the last will and testament of **BEATRICE G. CRAMER**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

**On, Tuesday, December 12, 2017, the following matters were disposed of in the presence of the Clerk:**

More than 30 days since the date of death or the surviving spouse or heir, upon a motion, **LARRY D. METHENY** was appointed and qualified as ADMINISTRATOR of the estate of **ISA MAE METHENY**, deceased. Bond was 500.00.

The last will and testament of **DAVID L. TEETS**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**ELMA JANE TEETS SLAUBAUGH**, who was named in the last will and testament of **DAVID L. TEETS**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **EDITH I. BENSON**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**DEAN BENSON**, who was named in the last will and testament of **EDITH I. BENSON**, deceased, as CO EXECUTOR thereof, qualified as such. No bond was required.

**STEPHEN BENSON**, who was named in the last will and testament of **EDITH I. BENSON**, deceased, as CO EXECUTOR thereof, qualified as such. No bond was required.

Subscribed and sworn to before me on 12/13/2017.

*Linda Huggins*

Linda Huggins  
Clerk of the Preston County Commission

By: *Tammy Johnson*  
Tammy Johnson, Deputy

Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Jennings, Price and Smith voting yes. Motion carried.

Commissioner Price moved that the foregoing estate settlements and/or waivers thereof, having been filed for a period of ten (10) days prior to the commencements of this term and there being no exceptions or objections filed thereto, be approved and confirmed. (See attached.)

United States of America



State of West Virginia

County of Preston, ss:

Settlement List

Notice is hereby given that the following estate(s) have been submitted for settlement from 12/05/2017 thru 12/08/2017 in the Preston County Clerk's Office at 106 West Main Street, Suite 103, Kingwood, WV 26537-1131. For approval by the Preston County Commission on Monday, December 18, 2017.

ESTATE NUMBER: 2631  
ESTATE NAME: LEWIS CRAIG DURST  
EXECUTOR: BRADLEY DURST  
SETTLEMENT: WAIVER OF FINAL SETTLEMENT  
FILED: 12/08/2017

ESTATE NUMBER: 2845  
ESTATE NAME: CALVIN O GAMBLE  
EXECUTRIX: ELODA M. ZINN  
SETTLEMENT: WAIVER OF FINAL SETTLEMENT  
FILED: 12/05/2017

ESTATE NUMBER: 2407  
ESTATE NAME: LELA E. MULLENAX  
ADMINISTRATOR CTA: ROGER MULLENAX  
SETTLEMENT: REPORT OF RECEIPTS, DISBURSEMENTS AND DISTRIBUTION; AFFIDAVIT  
FILED: 12/06/2017

ESTATE NUMBER: 2775  
ESTATE NAME: ROY A. RECKART  
EXECUTOR: CHAD ALLEN THOMAS RECKART AKA CHAD A. THOMAS  
SETTLEMENT: WAIVER OF FINAL SETTLEMENT  
FILED: 12/06/2017

ESTATE NUMBER: 2824  
ESTATE NAME: JASON LEE SHAHAN  
ADMINISTRATOR: HARRIET P. SHAHAN  
SETTLEMENT: REPORT OF RECEIPTS, DISBURSEMENTS AND DISTRIBUTION; AFFIDAVIT  
FILED: 12/08/2017

Subscribed and sworn to before me on 12/13/2017

Linda Huggins  
Clerk of the Preston County Commission

By:   
Tammy Johnson, Deputy Clerk

Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Jennings, Price and Smith voting yes. Motion carried.

There was no Fiduciary Commissioner Quarterly Report or Fiduciary Commissioner Report.

**Old Business- consideration and/or action**

- A. Preston County Parks and Recreation Commission Reappointments: Matthew Bright, Sara Saurino, Alisa Kilkenny and Devra Deems to three-year terms- Effective January 1, 2018 – Terminating December 31, 2020

Commissioner Price moved to reappoint Matthew Bright, Sara Saurino, Alisa Kilkenny and Devra Deems to the Preston County Parks and Recreation Commission. Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Price, Jennings and Smith voting yes. Motion carried.

At 9:58 a.m. President Jennings moved that the commissioners go into a RECESS until Kathy Mace reentered the meeting. At 9:58 a.m. the meeting was resumed.

Commissioner Price recognized Kathy Mace for the **Administrator’s Report**.

**A. Extension Office Flooring Project**

There are three bids for the commission to review for the extension office flooring. Commissioners will look at these and discuss their options during the January 2, 2018 meeting.

**B. Release letter for Matthews**

Commissioner Smith made a motion to have the President sign a Release and Settlement Agreement for the Matthew’s International Corporation, (Old Kinney Shoe Plant). Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Jennings, Smith and Price voting yes. Motion carried. (See attached.)

**Release and Settlement Agreement**

Comes now the Preston County Commission (the “**Commission**”) and Matthews International Corporation (“**Matthews**”) regarding the Commission’s claim for back rent in connection with Matthews’ occupancy of the property known as the “Old Kinney Shoe Plant” in Preston County, West Virginia, which was originally leased by the Commission to Matthews’ predecessor-in-interest pursuant to a Lease Purchase Agreement dated March 6, 1995 (the “**Original Lease**”).

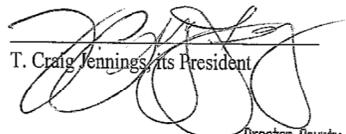
The Commission agrees to release any and all claims it has against Matthews for back rent obligations in exchange for

- (i) a one-time payment in the amount of \$35,000, and
- (ii) the execution of a new lease for the “Old Kinney Shoe Plant” between the Preston County Economic Development Authority (PCEDA) and Matthews and said new lease will be effective as of July 1, 2017. The Commission notes that it deeded the “Old Kinney Shoe Plant” property to the PCEDA several months ago.

By execution of this Release and Settlement, the Commission hereby acknowledges receipt of the aforementioned payment from Matthews, and the Commission hereby releases, for itself and for its successors and assigns, Matthews and its respective predecessors, successors, administrators, assigns, parties-in-interest, partners, parents, subsidiaries, divisions, affiliates and any of its past or present members, directors, officers, shareholders, agents, employees, and attorneys of and from any and all claims that the Commission now has or may ever have had against Matthews arising out of or in any way related to back rent obligations under the Original Lease.

Said Release and Agreement having been voted upon and approved by the Preston County Commission at a duly held meeting of the Commission on this the 18<sup>th</sup> day of December, 2017.

The Preston County Commission by:

  
T. Craig Jennings/its President

Preston County  
Linda Huggins, Clerk  
Instrument 21586756  
12/18/2017 @ 10:53:55 AM  
RELEASE NO FEE  
Book 136 @ Page 143  
Pages Recorded 1

**C. Budget Revision**

Office of Emergency Management

INCREASE	001-382-000	\$ 183.00
INCREASE	001-711-214	\$ 183.00
INCREASE	001-322-003	\$56,000.00
INCREASE	001-442-459-03	\$50,000.00
INCREASE	001-442-223-03	\$ 6,000.00

Commissioner Price moved to approve the Budget revisions. Commissioner Smith seconded the motion. A roll call vote was taken with Commissioner Jennings, Price and Smith voting yes. Motion carried.

**RESOLUTION**

At a Regular Session of the County Commission, held on December 18, 2017 the following order was made and entered.

**SUBJECT:** The revision of the Levy Estimate (Budget) for the County of Preston. The following resolution was offered.

**RESOLVED:** That subject to approval of the State Auditor as ex officio chief inspector of public offices, the County Commission does hereby direct the budget be revised **PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS,** as shown on budget revision number 18 of the General County Fund, a copy of which is entered as part of this record.

The adoption of the forgoing resolution having been moved by Commissioner Price and duly seconded by Commissioner Smith, the vote thereon was as follows:

Commissioner	<u>Craig Jennings</u>	Yes
Commissioner	<u>Dave Price</u>	Yes
Commissioner	<u>Don Smith</u>	Yes

**WHEREUPON,** President Jennings declared said resolution duly adopted, and it is therefore **ADJUDGED and ORDERED** that said resolution be, and the same is, hereby adopted as so stated above, and the County Clerk is authorized to fix her signature on the attached “Request for Revision to Approved Budget” to be sent to the State Auditor for approval.

**D. Miscellaneous Correspondence**

-ISO Insurance Agency response letter regarding Mt. Grove Fire Department

Commissioner Smith made a motion to sign the letter regarding the ISO rating letter. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Jennings, Smith and Price voting yes. Motion carried. (See attached.)

PRESTON COUNTY COMMISSION



T. Craig Jennings, President  
Dave Price, Commissioner  
Don Smith, Commissioner

December 18, 2017

Mt. Grove Fire Chief  
Gary Shaffer  
890 Maple Spring Hwy  
Eglen, WV 26716

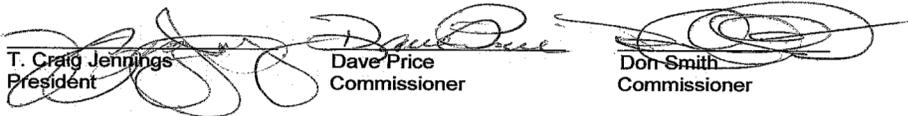
Dear Chief Shaffer

We are in receipt of a letter from Darin Cabalona from ISO regarding the recent Public Protection Classification survey. According to the letter the analysis of the structural fire suppression delivery system is complete and there has been a retrogression from the previous public protection classification: 8/8x to a Public Protection to a Classification of 10. Class 10 indicates that the area's fire suppression program does not meet ISO minimum criteria. The primary reasons for this retrogression are: 1. a minimum of 4 firefighters responding on the initial alarm to all reported structure fires. 2. Training must provide training related to suppression of structure fires for active members for at least 3 hours every 3 months. The letter indicates that there is time for you all to develop a program to retain your current class 8/8x, however if improvements are not completed by November 30, 2018 ISO will publish the retrogressed classification. As we know, you are aware ISO classifications do impact fire insurance premiums for citizens and businesses in your service area.

We encourage you to work with ISO to develop the program to retain your class 8/8x classification. If you need assistance regarding the matter please contact the office.

Thank you for your service to Preston County.

Respectfully submitted,

  
T. Craig Jennings, President      Dave Price, Commissioner      Don Smith, Commissioner

cc: file

Preston County Courthouse Annex • 106 West Main Street, Suite 202, Kingwood, West Virginia 26537  
Phone (304)329.1805 • Fax (304)329.3192 • TDD (304)329.0652  
[www.prestoncountywv.org](http://www.prestoncountywv.org)

- FEMA is finishing their final inspection from Hurricane Sandy. They are reviewing all the documents to make sure there is nothing else needed in order for the last payment of approximately \$20,000 plus to be paid to the county for expenses incurred from the Hurricane Sandy clean-up.
- The Preston County Sports Camp presented the Commissioners with a card and photo from their summer sports camp thanking them for their donation.
- Annual FRN (Family Resource Network) meeting December 28, 2017 at 5:30 p.m. at Prime Thyme Restaurant.
- Tammy Layman from Food for Preston is re-energizing the local Preston County FEMA Board. They meet twice a year and most of the voting is by e-mail. They would like a representative from the county to join them. This is to set up mainly how food is delivered and where it goes on a local level if FEMA is called in. Commissioner Price was appointed to the FEMA board.

## Recognition of Scheduled Appointments

9:35 a.m. Duane Hamilton, OEM-Employee Hire and budget Revisions  
(See above)

9:45 a.m. Connie Ervin, Assessor-Executive Session Regarding Tax Ability and Billing  
Issues

Commissioner Smith makes a motion to go into Executive Session. Commissioner Jennings states this is for a legal issue regarding taxes and billing issues.

Kathy Plum (Dominion Post) "May I make a comment?"

Commissioner Craig Jennings: "Sure"

Kathy Plum: "What legal issue?" "According to the freedom of information act it must be one which is by Federal Law or state statute or rule of court has been rendered confidential. I don't believe taxes and how they are determined is that at all and I would like to object to the session."

Commissioner Jennings: "Do you have an answer? I don't."

Commissioner Price: "That sounds right."

Kathy Plum: "That's what the law says."

Commissioners: "I believe you."

Kathy Mace: "If we could, don't write anything right now, I think what happened, in this case, Connie wasn't exactly sure what to put, this does I believe..."

Connie Ervin (Assessor): "This is actually incorrect this is not tax availability"

Kathy Mace: "#1 there was an issue on how the language was I do believe..."

Kathy Plum: "What language?"

Kathy Mace: "Your agenda is incorrect. It should read taxability. I do believe taxability regarding this particular item is one that they are, umm, have a legal issue on."

Kathy Plum: "Is that correct or incorrect?"

Kathy Mace: "There is a legal issue on this particular tax item."

Commissioner Price: "It's not a general discussion of how we handle this kind of thing?"

Kathy Mace: "No, and the billing issue has been resolved. Let me explain, the billing issue was actually when we did enterprise and we had all the fleet put on and they keep track of our maintenance all the time. There was a \$6.00 charge per vehicle, when I put it into Enterprise I put Preston County Assessor, so that when I got it I could keep track of each vehicle, she got the bill not knowing that that was for me. It's paid for. There's no problem but her question on billing had to do with Enterprise, and it came to our address and I was trying to identify her vehicle so I put Preston County Assessor."

Commissioner Price: "That's just housekeeping?"

Kathy Mace: “That’s housekeeping and it’s been resolved.” “This one in particular because she didn’t know how to do it and Angie asked her and it does have to do with a legal matter they are currently...”

Kathy Plum: “It’s a legal matter that the court has declared confidential, for example: your attorney/client is confidential, how taxes are determined, I do not believe is confidential unless the court has named it such.

Kathy Mace: “Okay, I don’t believe it’s about determining taxes, I think that it has to do with taxes on property that they have a legal issue on.”

Kathy Plum: “I still do not think that that qualifies.”

Commissioner Jennings: “Are we talking about Matthews?” If it’s Matthews...

Connie Ervin (Assessor): “I’m willing to do this in an open session.”

Commissioners Jennings: “Well, do it then, I don’t care.”

Commissioner Smith: “Let’s do it then, that’s fine.”

Commissioner Price: “That’s good.”

Commissioner Smith: “That’s fine me.” “I withdraw my motion.”

Commissioner Jennings: “I don’t know what the....

Connie Ervin (Assessor): “I sent you all an email.”

Commissioners Jennings, Smith and Price: “Yes.”

Connie Ervin (Assessor): “I have been struggling with this issue for many months and you probably saw that from the emails that I have sent. I started working on this in May with the Prosecuting Attorney and with the State Tax Department. Um, I spoke with David Stiles about the Matthews Bronze property because State Code 11-3-9(3) states property belonging, exempt from taxation property, belonging exclusively to any county, district, city, village or town in this state and used for public purposes and I did not feel that Matthew Bronze fell into this category. So, I began searching. I began asking questions and my response from David Stiles was Property belonging to a County Building Commission is exempt from taxation under WV Code 8337 however, WV Code Section 11-3-9 states that property belonging to a county or municipality must be used for public purpose in order to be exempt from property taxes. Value of the lease hold interest would be taxable. See Green Line Terminal Company vs W. N. Martin 122 WV 483 10 SE 2D901-1940. You should talk to Jeff Amburgey or Wade Thompson in our property tax division on how to value a leasehold.”

“Well, the problem was this was not under a lease. Um, so, the county commission, in my estimation, is taxable and it has been determined not taxable in error for many, many years.”

“This did not escape the public eye either. They are aware, I’ve been told this, not without me conversing this but they have reiterated this situation to me. So, I did go then to the State Auditor, because that brought up a couple other questions for me. Because this has not been taxable and it has been eliminated from the property tax in error for so many years. Do they need to have a re-entry for this property? “Does it need to be certified for re-entry meaning that it has been off the land books and it needs to be re-entered. He alluded to me that I’m attaching a copy of the WV Supreme State Court Case that states in part the states lessor right as the holder of the tax lien was merged with it greater right as owner of the property and such the liens were extinguished. A re-entry is not required. “

“Then I went to WV State Code 11-3-5. Correction of previous property books; entry of omitted property. The assessor, in making out the land and personal property books, shall correct any and every mistake he or she discovers in the books for any previous years.

When the assessor ascertains that any real or personal property in his or her county liable to taxation, other than that mentioned in the next succeeding paragraph, has been omitted from the land or personal property books for a period of less than 5 years, he or she shall make the entry of the property in the proper book of the year in which the omission was discovered and assess the same, according to the rule prescribed in section one of this article, and shall charge the same with all taxes chargeable against it at the rate of levy for the year or years the same was omitted, together with the interest rate of six percent per annum for the years the same it was omitted from the books: So, if this is not, if the back tax less than five years is not attributable to be re-entered. Then I talked with Jan Greenwich, Attorney at the State Tax Office and he has advised me that this should be re-entered or should be taxed for 2017. This deed that was done by Mel Snyder as from the County Commission to Preston Economic Development Authority effective date of this deed is the date of acknowledgement. That date of acknowledge is the 10<sup>th</sup> day of July. That’s the date this deed was signed. That means that on our Preston County land book this property will be in the name of Preston County Commission for 2018 and taxable as far as I am seeing from the state tax my legal device from the State Tax Department.

Now, the reason I wanted to publicly discuss this with you. I will work with you. I have computed it out um and do you want to go over that now or...”

Kathy Mace: “I have a question? Did you talk to Mel about this?”

Connie Ervin (Assessor): “I did.”

Kathy Mace: “Recently?”

Connie Ervin (Assessor) “I sent Mel copies of these emails. Not recently because his copy—Do you want me to read his response?”

Commissioner Smith: “No. I’ve got it. I’ve read it.”

Kathy Mace: “I was just asking.”

Commissioner Dave Price: “Okay, go ahead.”

Connie Ervin (Assessor): “So, my determination of this at this point is that the property is taxable and it will be back taxed for the five years and I am willing to work with you as far as checking with the-it was reviewed by the Industrial um Department of the State Tax Department. Now this was an industrial property, it’s not a residential property. So, it is the tax determination is because it’s done by the State Tax Department. This was done in um 2010 and also again in when the property became um in a different productive manner, when Sheidow or Matthew Bronze took over the lease. Um, she did that in 2011.”

Um, so, that is what I wanted to talk to you about. Um, West Virginia there is also West Virginia Legislature Rule Title 110 Series 3 that reallots to the fact that property belonging exclusively to any county, district, city, village or town, in this state which rented or leased to a private or non-public entity is not being used for public purposes and is therefore subject to ad valorem property taxation. So as assessor, I feel that I have to. I tried early in May to get this process started so this property would not be in the name of the County Commission for 2018.”

Commissioner Price: "You started to talk about the tax liability there-the value or whatever. Might as well go ahead and tell us that too."

Connie Ervin: "Okay."

Commissioner Price: "What our tax liability, what you believe our tax liability to be."

Connie Ervin (Assessor): "As of right now, the property is assessed for sorry it's appraised \$877,600.00 and is assessed for \$526,560."

Commissioner Price: "Is that what it was then? Or now?"

Connie Ervin (Assessor): "This is now. And I have back through 2013. I also have the assessed value as it was when it was operating fully. It was \$ 1,245,800 and then when it became operating in a different manner. It was decreased by Kris Liller to \$784,100 and we have had some county modifier changes over the years. So, I calculated that from 2018 back to 2013. 2018 is a regular tax and 17, 16, 15, 14 & 13 would be a back tax and then you have to calculate the six percent interest on the back tax. The six percent interest is calculated when the back tax is keyed. It can be considered an error which we may be able to eliminate that six percent. I have to do a little bit more checking."

Commissioner Jennings: "What is the total number? I think that's what Dave's getting to."

Connie Ervin (Assessor): "The total number for the tax for the 6 years of back taxes \$43, 843.55 the 6% interest is \$2,630.62."

Commissioner Jennings: "What's the total worth?"

Connie Ervin (Assessor): "\$55,425.72"

Commissioner Smith: "Which is less than we are going to get so."

Commissioner Jennings: "Okay, so here's how we'll look at that. You've obviously put a lot of work into that. My understanding of the whole situation was that 14 years ago when that came around they had a chance to buy that for \$1.00-they didn't do that. Nobody really paid any attention to it so it fell then back to the lease at that time and the lease doesn't really say. I know other government quasi government entity's do this in the county. Ugh, it doesn't say what the lease has to be for. A lease can be for nothing. You can lease a building not give us anything. So, it fell back to that lease in that time. Ugh. So, I personally don't think it would be taxed. That's fine. If it is taxed, we'll put this on the Board of Equalization and deal with it as one of our first appointments and then we can exonerate if we need to. I guess, then go from there. To make the paperwork right if that's what works out best."

Connie Ervin (Assessor): "Yes, I just need to do what I need to do. You also have a um you can appeal this to the State Tax Department if you so choose."

Commissioner Jennings: "Yeah, that's no problem."

Commissioner Smith: "Ok."

Connie Ervin(Assessor): "You would need to submit your appeal um as your view and I would submit my case and then that would be submitted from what I understand."

"I have submitted several in the last few months and been upheld every time. But, so I would submit that then from my office."

Commissioner Smith: "Ok."

Commissioner Jennings: "Alright-Thanks!"

Commissioner Smith: "And all this could have been avoided if somebody way back when would have let everybody know."

Commissioner Jennings: "There's nothing there."

Commissioner Smith: "Just one of those things."

There being no further business to come before the Commission, President Craig Jennings declared the meeting adjourned at 10:25 a.m.

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*Commissioner*

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*Commissioner*

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12/18/2017